Status:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	tly only	available	in its original for	mat

## STATUTORY INSTRUMENTS

## 1995 No. 1551

## **INCOME TAX**

The Double Taxation Relief (Manufactured Overseas Dividends) (Amendment) Regulations 1995

 Made
 16th June 1995

 Coming into force
 1st July 1995

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 791 of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations: